

Article - Natural Resources

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§8-710.3.

(a) A licensed boat dealer shall collect the excise tax on all sales of vessels to be titled and numbered and on all sales of vessels to be federally documented to be used in the State as required under §§ 8-712 and 8-716 of this subtitle.

(b) A licensed boat dealer who operates a bare-boat charter shall insure that any owner of a vessel in the fleet of the dealer to be used in the State has:

- (1) Complied with §§ 8-712 and 8-716 of this subtitle; and
- (2) Numbered the vessel to be chartered in the State as the state of principal use.

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